

1 AN ACT concerning municipalities.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Municipal Code is amended by
5 changing Section 8-11-6a as follows:

6 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

7 Sec. 8-11-6a. Home rule municipalities; preemption of
8 certain taxes. Except as provided in Sections 8-11-1,
9 8-11-5, 8-11-6, and 8-11-6b on and after September 1, 1990,
10 no home rule municipality has the authority to impose,
11 pursuant to its home rule authority, a retailer's occupation
12 tax, service occupation tax, use tax, sales tax or other tax
13 on the use, sale or purchase of tangible personal property
14 based on the gross receipts from such sales or the selling or
15 purchase price of said tangible personal property.
16 Notwithstanding the foregoing, this Section does not preempt
17 any home rule imposed tax such as the following: (1) a tax on
18 alcoholic beverages, whether based on gross receipts, volume
19 sold or any other measurement; (2) a tax based on the number
20 of units of cigarettes or tobacco products (provided,
21 however, that a home rule municipality that has not imposed a
22 tax based on the number of units of cigarettes or tobacco
23 products before July 1, 1993, shall not impose such a tax
24 after that date); (3) a tax, however measured, based on the
25 use of a hotel or motel room or similar facility; (4) a tax,
26 however measured, on the sale or transfer of real property;
27 (5) a tax, however measured, on lease receipts; (6) a tax on
28 food prepared for immediate consumption and on alcoholic
29 beverages sold by a business which provides for on premise
30 consumption of said food or alcoholic beverages; ~~or~~ (7) a tax
31 on the retail sale of tangible personal property based on the

1 selling price, not to exceed the rate of 1% of that selling
2 price, within a Business District created under Public Act
3 78-793; or (8) other taxes not based on the selling or
4 purchase price or gross receipts from the use, sale or
5 purchase of tangible personal property. This Section is not
6 intended to affect any existing tax on food and beverages
7 prepared for immediate consumption on the premises where the
8 sale occurs, or any existing tax on alcoholic beverages, or
9 any existing tax imposed on the charge for renting a hotel or
10 motel room, which was in effect January 15, 1988, or any
11 extension of the effective date of such an existing tax by
12 ordinance of the municipality imposing the tax, which
13 extension is hereby authorized, in any non-home rule
14 municipality in which the imposition of such a tax has been
15 upheld by judicial determination, nor is this Section
16 intended to preempt the authority granted by Public Act
17 85-1006. This Section is a limitation, pursuant to subsection
18 (g) of Section 6 of Article VII of the Illinois Constitution,
19 on the power of home rule units to tax.
20 (Source: P.A. 91-51, eff. 6-30-99.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.